

TENNESSEE REGULATORY AUTHORITY

Sara Kyle, Chairman
Lynn Greer, Director
Melvin Malone, Director



460 James Robertson Parkway
Nashville, Tennessee 37243-0505

September 13, 2001

Mr. Paul B. Hudson
Swidler Berlin Shereff Friedman, LLP
3000 K St. NW, Suite 300
Washington, DC 20007

RE: East Tennessee Network, LLC (Docket No. 01-00728)

Dear Mr. Hudson:

The Tennessee Regulatory Authority respectfully requests that the following information be provided to the Authority to complete the review of the application of East Tennessee Network, LLC (hereafter "ETN" or "Applicant") for a certificate to provide local telecommunications services including exchange access telecommunications services within the State of Tennessee pursuant to TCA §65-4-201:

Financial Requirements (2nd Request):

Please provide the following financial information:

1. For any financial statements and projected financial statements that have been submitted to the Authority, please correct the highlighted accounts to properly reflect Generally Accepted Accounting Principles (GAAP). Note: The attached financial information only partially reflect accounts that need correcting; therefore, please make any appropriate corrections to the submitted financial information to be in compliance with GAAP.

If you have any questions or comments regarding this data request, please contact Darrell Whitis in the Telecommunications Division at (615) 741-2904 (ext. 132). Please submit the requested information by September 26, 2001.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Waddell", is written over a horizontal line.

David Waddell
Executive Secretary

C: Docket File